

SENATE BILL 458

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CF HB 204

By: **Senators Glassman and Peters**

Introduced and read first time: February 1, 2010

Assigned to: Budget and Taxation

A BILL ENTITLED

1 AN ACT concerning

2 **Task Force to Review Property Tax Assessment Procedure and the**
3 **Assessment Appeals Process**

4 FOR the purpose of establishing a Task Force to Review Property Tax Assessment
5 Procedure and the Assessment Appeals Process; establishing the composition of
6 the Task Force; requiring the Governor to designate the chair of the Task Force;
7 providing for the staffing for the Task Force; prohibiting a member of the Task
8 Force from receiving certain compensation, but authorizing a member of the
9 Task Force to receive certain reimbursements; requiring the Task Force to
10 conduct certain studies and make certain evaluations and recommendations;
11 requiring that the Task Force issue a report by a certain date; providing for the
12 termination of this Act; and generally relating to the Task Force to Review
13 Property Tax Assessment Procedure and the Assessment Appeals Process.

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
15 MARYLAND, That:

16 (a) There is a Task Force to Review Property Tax Assessment Procedure and
17 the Assessment Appeals Process.

18 (b) The Task Force consists of the following members:

19 (1) one representative of the State Department of Assessments and
20 Taxation, designated by the Director of Assessments and Taxation; and

21 (2) one representative from Baltimore City and one representative
22 from each of the 23 counties of the State, nominated by the delegation for the
23 respective county or Baltimore City and appointed by the Governor, including at least:

24 (i) one representative from the agricultural community;

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



- 1 (ii) one representative from the building construction industry;
- 2 (iii) one representative from the civil engineering community;
- 3 (iv) one representative from the financial lending industry;
- 4 (v) one representative from the manufacturing community;
- 5 (vi) one representative from the real estate appraisal
6 community;
- 7 (vii) one representative from the real estate sales community;
8 and
- 9 (viii) one representative from the utility or service community.

10 (c) The Governor shall designate the chair of the Task Force.

11 (d) The State Department of Assessments and Taxation shall provide staff
12 support for the Task Force.

13 (e) A member of the Task Force:

14 (1) may not receive compensation as a member of the Task Force; but

15 (2) is entitled to reimbursement for expenses under the Standard
16 State Travel Regulations, as provided in the State budget.

17 (f) The Task Force shall:

18 (1) review current property tax assessment procedures with the goal
19 of:

20 (i) developing a method to determine true market value
21 assessments consistent with current market conditions; and

22 (ii) eliminating subjectivity, lack of uniformity, and inequality
23 while establishing a method of automatically equating real property values with
24 current market conditions and values;

25 (2) study the current three-step process by which a property owner
26 may appeal a property assessment or reassessment for property taxation purposes,
27 with the goal of:

28 (i) simplifying the system making it more easily understood
29 especially by senior citizens; and

1 (ii) removing the burden of proof from the taxpayer making the
2 State and the taxpayer equally responsible for proving the fair market value of the
3 property;

4 (3) evaluate the effectiveness of the current process, taking into
5 account the ease of access and hearing accommodations, including:

6 (i) the taxpayer's right to record the hearing;

7 (ii) the taxpayer's right to obtain a hearing schedule;

8 (iii) whether the length of the hearing is commensurate with the
9 complexity of the case and the needs of the taxpayer;

10 (iv) the need for the State Department of Assessment and
11 Taxation to reevaluate and reproduce the market value derivation data and
12 comparable sales data; and

13 (v) the need to provide appeals presentation training
14 information online and at public libraries;

15 (4) evaluate reforms, including:

16 (i) assessor training and assessor qualifications similar to
17 licensed real estate appraisers;

18 (ii) an expanded Property Tax Assessment Appeals Board with
19 required qualifications for board members; and

20 (iii) process or procedural updates to cost-effectively streamline
21 the assessment and appeals process; and

22 (5) recommend necessary process or procedural updates based on the
23 findings of the Task Force.

24 (g) On or before January 1, 2011, the Task Force shall report its findings and
25 recommendations to the Governor and, in accordance with § 2-1246 of the State
26 Government Article, to the General Assembly.

27 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
28 July 1, 2010. It shall remain effective for a period of 1 year and, at the end of June 30,
29 2011, with no further action required by the General Assembly, this Act shall be
30 abrogated and of no further force and effect.